

WORKERS' COMPENSATION DIVISION[876]

Notice of Intended Action

Twenty-five interested persons, a governmental subdivision, an agency or association of 25 or more persons may demand an oral presentation hereon as provided in Iowa Code section 17A.4(1)“b.”

Notice is also given to the public that the Administrative Rules Review Committee may, on its own motion or on written request by any individual or group, review this proposed action under section 17A.8(6) at a regular or special meeting where the public or interested persons may be heard.

Pursuant to the authority of Iowa Code section 86.8, the Workers' Compensation Commissioner hereby gives Notice of Intended Action to amend Chapter 8, “Substantive and Interpretive Rules,” Iowa Administrative Code.

This proposed amendment updates references to the tables which determine payroll taxes, as required by Iowa Code section 85.61(6).

Any interested person may make written or oral suggestions or comments on the proposed amendment on or before March 7, 2017, to Heather Palmer, Division of Workers' Compensation, 1000 East Grand Avenue, Des Moines, Iowa 50319; telephone (515)725-4120. Comments may be sent electronically to heather.palmer@iwd.iowa.gov.

The Division has determined that this amendment will have no fiscal impact. Therefore, no fiscal impact statement accompanies this rule making.

The Division has determined that this amendment will have no impact on small business within the meaning of Iowa Code section 17A.4A.

This amendment does not include a waiver provision because rule 876—12.4(17A) provides the specified situations for waiver of Workers' Compensation Division rules.

After analysis and review of this rule making, no impact on jobs has been found.

This amendment is intended to implement Iowa Code section 85.61(6).

The following amendment is proposed.

Amend rule 876—8.8(85,17A) as follows:

876—8.8(85,17A) Payroll tax tables. Tables for determining payroll taxes to be used for the period July 1, ~~2016~~ 2017, through June 30, ~~2017~~ 2018, are the tables in effect on July 1, ~~2016~~ 2017, for computation of:

1. Federal income tax withholding according to the percentage method of withholding for weekly payroll period. (Internal Revenue Service, Employer's Supplemental Tax Guide, Publication 15-A [~~2015~~ 2016].)

2. Iowa Withholding Tax Guide. (Iowa Department of Revenue Iowa Withholding Tax Rate Tables [Effective April 1, 2006].)

3. Social Security and Medicare withholding (FICA) at the rate of 7.65 percent. (Internal Revenue Service, Circular E, Employer's Tax Guide, Publication 15 [~~2015~~ 2016].)

This rule is intended to implement Iowa Code section 85.61(6).